

REVIEW WORKSHEET

Federal Tax ID:		Reviewer:	
Corporate Name:		Contact Name:	
Medicaid ID:		Telephone # :	
Date Received:		Was extension Granted?	YES / NO
Date Started:		Date Completed:	
PART I. Did the Agency Submit the Following Completed Forms?		If any of these items are missing from the submitted Cost Report the report will not be considered complete and Provider must be contacted. NOTE: Date Contacted, Person Spoken to, Respond by Date and Caller's Initials.	
2007 Residential Treatment Cost Report Schedules:	Yes/No	Date Received	Comments
Schedule A with original signature page			
Schedule A-1			
Schedule B			
Schedule C			
Schedule C-1			
Schedule C-2			
Schedule D			
Financial Statements - Audited or Unaudited			
Census Log - Totaled by level of care			
PART II. Which Levels of Care Does the Agency Provide?			
Level II - Therapeutic Foster Care			
Level II - Group Homes			
Level III			
Level IV			
PRTF			
Other MH			

NC Department of Health and Human Services
Division of Medical Assistance
2007 Mental Health Residential Treatment Cost Report
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APPENDIX F

Federal Tax ID:		Reviewer:	
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PART III. OVERALL REVIEW			
Schedule A		Yes/No	Comments
1	Are the general information items completed in Part I ? (Reporting Basis: _____ FYE Date (Item 1): _____ (Item 8): _____)		
2	Is Schedule A-1 with all facility names and capacity attached? If not, request correction.		
3	Is the tax status of the facility entered in Part II ?		
4	Are the days reported for NON-TREATMENT (14, 15 and 15a) excluded from the days for TREATMENT (16, 17 and 17a)? If not, request correction. Make sure the days are not duplicated.		
5	Are TREATMENT DAYS (item #16) listed by level of care? If not, request correction.		
6	Does the total number of TREATMENT DAYS (item #16) match the census report provided by the facility? If not, request correction.		
7	Are Total Licensed Bed Days (#17) less than or equal to the value in #9 times 365? If not request correction.		
8	Is Total Licensed Bed Days available for treatment (item #17) equal to or greater than the sum of the total number of Treatment days provided in #16? If not, request correction.		
9	Are the Total AVAILABLE Bed Days for Treatment (item #17a) less than or equal to the the Total LICENSED bed days available for treatment (item #17)? If not, request correction.		
10	Is the Sum of Total Licensed Bed Days (#17) plus Total Licensed Bed Days AVAILABLE for Treatment (#17a) less than or equal to the value in #9 times 365? If not request correction.		
Schedule A-1			
11	Does the number of facilities on Schedule A-1 equal the number of facilities list on Schedule A, #10? If not, request correction.		
12	ARE the Resident or Occupied Days listed in item# 6 LESS THAN the Licensed Bed Capacity in item # 5 times 365? If not, request correction.		
Schedule B			
13	Does the value listed as Total expenses on line #12 balance to the Financial Statement?		
14	Are there any Extraordinary Items to explain the difference? If not, schedule B must be corrected or a supplemental schedule provided.		
Schedule C-1			
15	Has all Mental Health HRI Level Service been entered on Schedule C-1?		
16	Does Schedule C-1 line 99 equal to Schedule C line 11?		
17	Are Resident Days listed on Schedule C-1 line 12?		
18	Do the Resident Days provided on Schedule C-1 line 100 equal Schedule C line 12?		
19	Does the Resident Days on Schedule C-1 line 100 equal Schedule A line 16 ?		
20	Is there a corresponding Room and Board expense for the Treatment days?		

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Schedule C	Yes/No	Comments
21	Does every Service with Costs have FTEs Provided? Does every Service with FTEs Provided have Costs? If not, request correction.	
22	Does the Financial Statement detail for each Level of Care provide SALARY EXPENSES (line items 13,14, 15) exclusive of Social Worker and/or Admin.? If not provided, request method of determining values from Agency/Facility.	
23	Are the Social Services Salary Expenses (line items 17,18,19) broken out on the Financial Statement? If so, do the values tie back to the Financial Statement?	
24	If Social Services Salary Expenses are not detailed in the Financial Statements, did the Agency/Facility provide an explanation of the allocation method used? If not, request allocation method and certification of expenses.	
25	If the entire Salaries and Wages, Employee Benefit Program, and Payroll Taxes from the Financial Statements were used for the Social Services Salary Expenses (line item 16,17,18) did ALL employees participate in the Time Study?	N/A
26	If not defined in the Financial Statement, does the sum of lines 16 and 20 balance to total salary and benefits per Financial Statement? If not, request correction or explanation	
27	Do the Foster Care Board payments (line item 51) balance to the line item in the Financial Statements? If not request correction or explanation.	
28	Do the "Total to Match Audit" (line item 99a) amounts by column for each Level of Care reported on SCH C, balance to the Financial Statement for Program Expenses? If not, have them complete reconciliation and explain all items or correct Cost Report.	
29	Does Schedule C line 99a equal Schedule B line12? If not, request correction.	
30	Do the Total Resident Days provided by Level of Care (line item 100) reconcile to the value from Schedule A item 14	
31	Does the Financial Statement (FS) contain IN KIND contributions / donations that should be backed out of the Cost for Rate Setting? If so, have the Agency/Facility move it to NON ALLOWABLE Expenses.	
32	Is Bad debt listed in the FS as a line item? If so, is it listed on line 92?	
33	Is Fundraising broken out from Administration /General Support in the FS?	
34	Is Fundraising entered correctly in the Fundraising column (#13)? If not, have it backed out and entered in the Fundraising Column.	
35	Is the Fundraising expense (column 13) totaled on line 101 equal to the Fundraising Expense per FS? If not request correction or explanation.	
36	Is Administration broken out from Program Services in the FS?	
37	Is the Administration Expense entered in columns 14a, 14b and 15 on Schedule C? Are the sums of these columns on line 101 equal to Admin /General Support in the Financial Statement?	
38	Are there any line items included in the Program Expenses that should be included in ADMIN? If so, be sure that it is backed out of Program Expenses on the SCH C and added into the Admin column.	
39	Has the Administration expense been allocated to Program services in the Financial Statement?	
40	If allocated in the Financial Statement, did the Agency/Facility provide an explanation of allocation method used for Admin Expense? If not provided, request the explanation of allocation method.	
Schedule C-2	Yes/No	Comments
41	Does the FTEs entered on Schedule C-2 ties to the FTEs entered on Schedule C-1, line 1? If not, request correction.	